

## Non-General Fund Analysis

### Agency Budgeted Revenues By Source



- The main sources of Non-General Fund revenue for the Alcohol, Drug, and Mental Health (ADAMH) Board are: Levy/local tax revenues (includes personal property tax), Medicaid reimbursement, State/Federal revenues, local revenues and other miscellaneous sources.

### Non-General Fund - Revenue



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$46,968,407	\$26,249,220	\$44,619,761	\$27,852,198	\$73,217,627	\$145,689,586
Current Year Actuals	\$48,086,478	\$24,182,007			\$72,268,485	\$152,111,537

\* Current year total represents revised budget.

- Second quarter revenues of \$24,182,007 represent 15.9% of the budgeted amount for the year. YTD revenues of \$72,268,485 represent 47.6% of the budgeted amount for the year.
- Taxes are collected twice a year, in March and July. As of the 2<sup>nd</sup> quarter, 51.55% has been collected.
- Within Intergovernmental Revenue, ADAMH received American Recovery and Reinvestment Act (ARRA) funds in the amount of \$3,358,052. \$1,785,016 was received in 2<sup>nd</sup> quarter. These dollars support the Community Medicaid program. The remaining \$2,802,979 will be received by year-end.



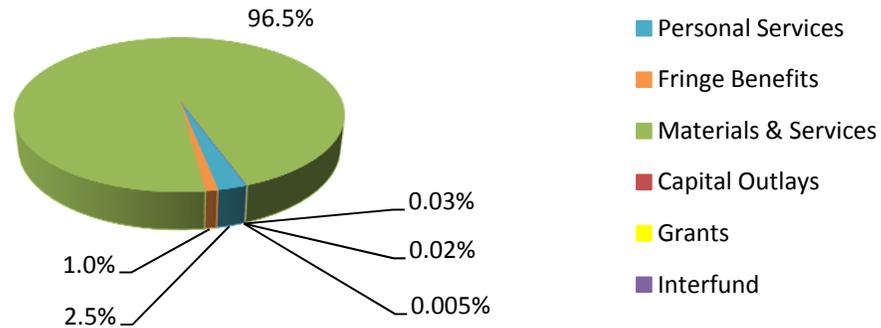
# OMB Quarterly Report

## 2<sup>nd</sup> Quarter 2010 - ADAMH

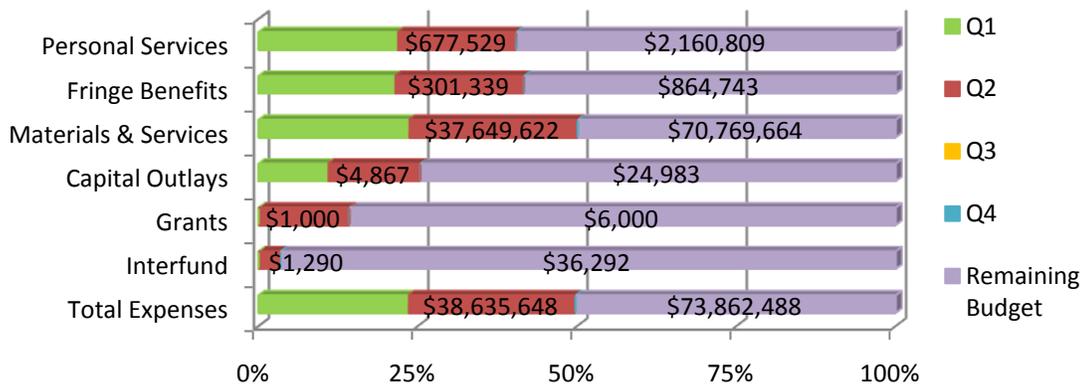
- Miscellaneous Revenue is less than 50% of budget, but should align with the budget during the 3<sup>rd</sup> and 4<sup>th</sup> quarters.
- There were no other significant one-time revenues received in the 2<sup>nd</sup> quarter.

## Non-General Fund Analysis

### Agency Budgeted Expenses By Type



### Non-General Fund - Expenses



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$34,426,033	\$39,626,888	\$38,139,845	\$32,766,292	\$74,052,921	\$144,959,058
Current Year Actuals	\$34,580,977	\$38,635,648			\$73,216,625	\$147,079,113

\* Current year total represents revised budget.

- Second quarter expenditures of \$38,635,648 represent 26.3% of the budgeted amount for the year. YTD expenditures of \$73,216,625 represent 49.8% of the budgeted amount for the year.
- All ADAMH expenses are within budget expectations for the 2<sup>nd</sup> quarter. Grant and Interfund categories are expected to align with budget in the 3<sup>rd</sup> and 4<sup>th</sup> quarters.
- ADAMH received American Recovery and Reinvestment Act (ARRA) funds in the amount of \$3,358,052, as previously stated. To date, ADAMH has spent \$2,936,606 of ARRA funds for Medicaid expenses, \$1,615,608 occurred during the 2<sup>nd</sup> quarter. All ARRA dollars are projected to be spent by year end.
- There were no other significant one-time expenses in the 2<sup>nd</sup> quarter.

## Non-General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$837,879	\$792,472	94.6%
2nd Quarter	\$837,879	\$677,529	80.9%
3rd Quarter	\$977,526		
4th Quarter	\$977,526		
<b>Total</b>	<b>\$3,630,810</b>	<b>\$1,470,001</b>	<b>40.5%</b>

- ADAMH 2<sup>nd</sup> quarter personal services expenditures, at 40.5%, are less than budget estimates of 46%. As of the 2<sup>nd</sup> quarter, 12 of 26 pay periods have occurred, which represents 46% of budget.
- ADAMH has significantly reduced the number of ADAMH staff over the past 18 months. ADAMH reduced the number of budgeted FTEs from 62.24 in 2009 to 57.42 in 2010.

### Budget Corrective Items

#### Approved

- There have been no budget adjustments approved to date.

#### Pending

- There are no requests currently pending that may impact the budget.

#### Not Recommended

- There have been no requests for budget adjustments not approved to date.

### Budget Recommendations

- ADAMH continues to experience significant increases in Medicaid expenditures. In 2006 and 2007, Medicaid growth averaged around 6%. During 2008 and 2009, Medicaid expenditures grew by 11.5% and 17.5%, respectively. Contingent on 2010 growth patterns, ADAMH may need additional spending authority in 2010 for Medicaid. This issue will continue to be monitored.
- ADAMH's goal is to keep operating costs at a minimum. ADAMH is currently negotiating with several vendors to further reduce operating costs (i.e. copier leases, cell phones, etc.). Budget savings may result from these efforts.
- In addition, one of ADAMH's goals is to reduce energy consumption by 5% during 2010. While gas consumption has been down considerably, the higher than normal temperatures this summer has resulted in a spike in electric use. ADAMH will continue reducing utility consumption in an effort to save dollars while diminishing the carbon footprint.